**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL NO. 643 OF 2004**

The Commissioner of Income-tax,
Mumbai. ... Appellant.

V/s.

M/s.Intec Polymers Ltd. ... Respondent.

Ashok Kotangale with A.S.Rao for the appellant.

Rajesh Shah for the respondent.

**CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.**

**DATED : 17th July 2006.**

**P.C. :**
**----**

. The learned counsel for the appellant-Revenue fairly stated that the question sought to be raised in this appeal is squarely covered by the judgment of this Court in the case of **C.I.T. v. Sudarshan Chemicals Industries Ltd.**, (2000) 245 ITR 769 (Bom) in favour of the assessee. Accordingly, the question raised in this appeal is answered in favour of the assessee and against the revenue.

. Appeal stands disposed of accordingly with no order as to costs.

**(J.P.DEVADHAR, J.)** **(V.C.DAGA, J.)**